AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions and listings of claims in the application:

1. (Currently amended) A refrigerating machine oil for a carbon dioxide refrigerant, comprising polyalkylene glycol represented by the following general formula (1):

$$R^1\{-(OR^2)_n-OH\}_m \qquad (1)$$

[where R^1 represents a residue of an organic compound having one to ten hydroxyl groups, from which the hydroxyl groups have been removed, R^2 an alkylene group of two to four carbons, m an integer of 1 to 10, and n an integer of 1 to 100],

wherein a number average molecular weight of said polyalkylene glycol is not less than 500 nor more than 5000,

wherein a rate of ethylene group among said alkylene group in said polyalkylene glycol is more than 0 and not more than 80 mol%,

wherein said polyalkylene glycol has a first polymer chain selected from an ethylene oxide homopolymer chain and a copolymer chain of ethylene oxide and one or more alkylene oxides except for ethylene oxide, and a second polymer chain of one or more alkylene oxides except for ethylene oxide, the one end of the first polymer chain being bonded to R^1, the other end of the first polymer chain being bonded to one end of the second polymer chain; and the other end of the second polymer chain being bonded to a terminal hydroxyl group.

2. (Original) The refrigerating machine oil according to Claim 1, wherein a kinematic viscosity at 100°C of said polyalkylene glycol falls between 5 and 20 mm^2/s.

3. (Original) A fluid composition for refrigerating machines, comprising the refrigerating machine oil for the carbon dioxide refrigerant as set forth in Claim 1 or 2, and the carbon dioxide refrigerant.